

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No. 1:08-MC-46

THOMAS GRIFFIN,

HON. GORDON J. QUIST

Respondent.

ORDER ADOPTING REPORT AND RECOMMENDATION

The Court has before it Respondent's objection to the Report and Recommendation issued by Magistrate Judge Hugh W. Brenneman, Jr. on June 20, 2008, recommending that the petition to enforce Internal Revenue summons be granted and that an order be entered compelling Respondent to comply with the terms of the summons. The magistrate judge found that Petitioner established a prima facie case supporting the enforcement of the summons and he rejected Respondent's various arguments, such as that the Secretary is required to show that a tax is due or that Respondent is subject to taxation. The magistrate judge also cited the authority of the Internal Revenue Service to issue a summons.

Having a conducted a *de novo* review of the Report and Recommendation, the Court concludes that the Report and Recommendation should be adopted.

The Court has reviewed Respondent's objection and finds Respondent's arguments to be frivolous. The answers to Respondent's questions are fully set forth in the Report and Recommendation. This Court need not repeat the same information here. Nothing in Respondent's objection persuades the Court that the magistrate judge erred. Therefore,

IT IS HEREBY ORDERED that the Report and Recommendation dated June 20, 2008 (docket no. 8) is **ADOPTED AS THE OPINION OF THE COURT**.

IT IS FURTHER ORDERED that the Petition To Enforce Internal Revenue Service Summons (docket no. 1) is **GRANTED**.

IT IS FURTHER ORDERED that Respondent shall comply with the summons by appearing at 678 Front Avenue N.W., Suite 200, Grand Rapids, Michigan, 49504, on August 4, 2008, at 1:00 p.m., with all documents and records for the applicable periods identified in the summons or in any attachments thereto.

Dated: July 9, 2008

/s/ Gordon J. Quist
GORDON J. QUIST
UNITED STATES DISTRICT JUDGE